

PART IV

Section—2-C (i)

GENERAL STATUTORY RULES ISSUED BY THE STATE GOVERNMENT UNDER THE CENTRAL ACTS AND STATE ACTS AND RULES MADE BY THE GOVERNOR UNDER THE CONSTITUTION.

PUBLIC WORKS AND ELECTRICITY SECRETARIAT

Notification No. PWD 25 EIG 75

Bangalore dated 5th August 1978.

In exercise of the powers conferred by Section 10 of the Karnataka Electricity (Taxation on Consumption) Act, 1959 (Karnataka Act 14 of 1959), the Government of Karnataka hereby makes the following rules further to amend the Karnataka Electricity (Taxation on Consumption) Rules, 1959.

1. Title and commencement:—(1) These rules may be called the Karnataka Electricity (Taxation on Consumption) (Amendment) Rules, 1978.

(2) They shall come into force at once.

2. Amendment of rule 3:—In rule 3 of the Karnataka Electricity (Taxation on Consumption) Rules, 1959,—

(a) in sub-rule (1) for the second sentence and the proviso thereto, the following shall be substituted, namely,—

“In respect of the tax so collected by him in a month, the licensee shall credit into a Government Treasury,

(a) an amount equal to the average monthly tax paid by him during the preceding 12 months, within two months after the expiry of such month; and

(b) an amount equal to the difference between the amount payable under clause (a) and the tax actually collected in that month within one month after the expiry of the above said two months.

(b) after sub-rule (2), the following sub-rule shall be inserted, namely,—

“(3) if the electricity tax payable is not paid within the time stipulated in clauses (a) and (b) of sub-rule (1) and sub-rule (2) by the licensee or the non-licensee as the case may be, interest shall be payable for the period of delay at the rate for the time being fixed by the Government under sub-section (1) of section 7.

By Order and in the name of the Governor of Karnataka

W. C. SHADAKSHARA DEV,

Under Secretary to Government

Public Works and Elec. Department.